Previous references
& B. 201-10(1-3)
Mdl. 263-11(1-4)
213-09(1-4

Later references
Mdl 136-12(9-10)
Mdl 151

1912
(Municipal)

File No 138-12
Serial Nos. 1

GENERAL AND REVENUE SECRETARIAT.

Serial No. 1

Part B for Septr, 1912

SUBJECT

Revision of the Municipal Budget Forms

Dy Comr of Dists, Presdcy & Mdpties, & Comptr, No 2243-S4 & 11.9.12: Modifies the mun! budget forms on the lines recently sanctioned in respect of the District funds and directs that the budgets be in future prepared in the forms A to H

W W Anandalwar
28.9.12

G R. S. 58

G R.S. 11] 191 |

GENERAL AND REVENUE SECRETARIAT

(Mad)

NOTES

File No 138-12

FILE HEADING

Revision of Annual Budget forms

From

No.	Dated	Received

Diary No	Enclos	Spare Copies	Serial No

BRIEF ABSTRACT OF LETTER

NOTES AND ORDERS

5 In 4.0.No 7833-93/LB201-10-3 of 26-4-1912 the District Fund Budget forms were revised. The main changes introduced were

(1) The omission of details of esta

Notes—First Sheet.

GPB—30,000—12-6-11

G R. S 12]

General and Revenue Secretariat. | File No. 138 of 1912

Serial No

blishments in the expenditure state ment. and

(2) the substitution of a new form for recording details of establish ment charges once in every 5 years.

2. The last changes may, it is submitted, be introduced in the annual budget from also for reasons explained in para 11 of L. B file 201-10. The state ments for showing details of which changes and the variations in the basis of estimates ments in the form of Statements H, and of the R. E. Budget may also be prescribed for the municipal Budgets also.

3. The present annual budget from E (vide state ment attached to G O no 7528-39 | - M 213-09-10 dated 28th Feb 1910) was prescribed on the sug gestion of the comptroller

NOTE -Contin. sheet.

GPB—20,000—20-1 12

G R. S. 12]

General and Revenue Secretariat | File No. 138 of 1912

Serial No

This statement is intended to show the rates at which taxes, tolls, license fees etc are levied. The same information is separately furnished in connection with the Annual Admn Reports and compiled for the last 2 years during which budgets of 3 years were dealt with, indicating that the statement is a superfluity. It is also open to the Deputy Comrs and Assistants officers from obtaining a host of figures which are merely required in connection with the budgets and which are easily obtainable found, if need for reference, in appendix I of the Admn Reports

4. If approved, the Comptroller may be officially

Remarks Recorded in O.M. 1104-20/Ind 23-10-20 of 2-8-10

NOTE--Contin. sheet.

G. R. S. 12]

General and Revenue Secretariat

File No. 134 of 1912

Serial No

Requested to kindly state whether the budget amount budget from which may be abolished and the charges noted in para 2 introduced

5. Submitted for orders

29/6/12 6. Forwarded to the Comptroller for favour of opinion.

By order
H. Nagarkar
29-6-12 For Secy.

No 3 dt 13 7 12

7. The modifications in the Municipal budget forms proposed in para 2 of these notes, and the omission of Form E for the reasons assigned may be adopted. Opportunity may also be taken to reduce some unnecessary sub-heads prescribed in accordance with the District Fund budget heads recently sanctioned.

B Chakravarti
Comptroller
13.7.12

COMPTROLLER'S OFFICE
CIVIL BRANCH.
1 JUL 1912
BANGALORE.
MYSORE GOVT.

NOTE—Contin. sheet.

P. T. O

L.7 Mis 228-11

G R. S. 12]

5

General and Revenue Secretariat

Mil File No. 158 of 1912

Serial No

S Draft Subd

21
(103) Secy
17/7/12

9 The changes now proposed are only with regard to the Ord. Budget forms and are similar to the changes that have been adopted with regard to the 1 7 Budget forms. The present existing Budget forms are six in number A to F. The changes proposed may be briefly summarised as follows:-

Forms A, B, D & F. are not modified at all

In Form C, details of Establishments are proposed to be omitted

The present form E is proposed to be omitted & in its place, a new form E showing variations in the scale of Establishments is proposed

Two new forms G & H are proposed to be added, similar to the forms sanctioned for L Boards, to show details of medical charges & to show details of establishment once in 5 years respectively

The Comptroller approves of these changes. They may therefore be approved. Draft Order is submitted for approval

Secy
10 Comptroller's remarks
Secy 22.7.12

Secy 23/7/12

Secy 29.7.12

NOTE.—Contn. sheet.

1

GPB—40,000—30-1-12

G. R. S. 12]

General and Revenue Secretariat

File No. 138 of 1912

Serial No

11. I should like to see the draft & to discuss it in the Comptroller's office when opinion thereon is called for as it appears to me that alterations & may be made

13 7/8/12

12 Forwarded to the Comptroller unofficially for favour of opinion

By order

Secy

7 8 12

No. 15/10—8—12

14 The draft is all right, but it would be well to avoid the appearance of sudden changes as no material variation of the budget figures sanctioned in Rule of 1912 is intended. The modifications as summarised in the accompanying statement 22-7-12 above are, after all, minor ones for the sake of convenience and clearness all the forms A to H may be attached to the proceedings. Para 4 and the first sentence of para 3 already contained in the order of 1912 appear to be unnecessary repetitions.

15 A similar provision as to those contained in section 28 of the draft Municipal account manual, regarding the invested funds and b...

Cl. No. 30

8-8-12

CONTROLLER'S OFFICE CIVIL BRANCH. 9 AUG 1912 BANGALORE MYSORE GOVT.

IV 13/8/12

Please see Govt. order JPS

The has been omitted in the revised draft SPA

The may be good SPA

NOTE—Contin sheet.

GPB—40,000—29-1-12

G R. S. 12]

General and Revenue Secretariat

File No. 138 of 191

Serial No

if any, of municipality, may. if approved be inserted in the draft order.
(sgd)
10 3 12

10/3/12

16 The comptroller suggests that it would be better to avoid the appearance of sudden changes. To meet this objection, the additions as shown in pencil on the draft may perhaps be made All the forms A to H will be printed with the order after the draft is approved

17 Para 4 and the first sentence of para 3 would be very useful repetitions in the draft which is made to contain all the necessary instructions and information on the subject and which practically supersedes the order of the 29th Feb 1912.

18 As regards invested funds and loans, the [illegible]

All the former copies of this order have been exchanged.

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat

ML File No. 138 of 1912 —1

Serial No

I suggest that an addition to the draft order on the lines of Rule 23 of the draft Naval Account Manual may be made. The proposed addition had, however, been made at the end of para 4 of the draft. But it is a matter for orders as to whether the proposed addition is necessary, in view of the following facts

(a) each of our Vessels can not keep their expenditure within the annual income

(b) All surplus above the unexpended balance will be promptly lapsed to carry out necessary Sanitary and water supply projects and ~~minor improvements~~ expenditure had to be made available at any time it is required

There is no harm in doing this. This provision has been included in the Naval Account Code

Sgd

19 Please see also noted on ML 374-04 and ML 263-11.

20 Submit

21. Please put up a typed copy of draft as revised

14/8/12

Sd 14.8.12

Note—Contn. sheet.

GPB—20,000—30-1-12

G. R. S. 12]

General and Revenue Secretariat. | File No. 138 of 1912

Serial No

22 A typed copy of the draft is submitted

DS (103) 19/8/12

23 A revised draft embodying the suggestions of the Comptroller is submitted for approval & thereafter orders

Secy 18-8-12

24 The draft appears to be altogether and may be approved.

25 2nd Commissioner & Dewan. 1/9/12 2/9/12

3271 4/9/12

Secy (54) 3/9/12

26 Draft- approved by 2nd Com 3/9 3/9/12

27 Draft approved by Dewan 7.9.12

Secy 9/9/12

Note--Contin. sheet.

PFB—60,000—30-1-12

General and Revenue Secretariat.

File No. 13 of 1912

Serial No.

1

To the Hy Lord President in Council and Commissioner No 2243-54 of 11-9-12 modified the Mint Budget forms on the lines recently sanctioned in relaxation of the Rs Funds and directed that the same might be in future followed in the accompanying forms A to H.

NOTE—Contn. sheet.

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read:-

(1) Government Order No.7528-39/Ml. 213-09-10 dated the 29th February 1910 prescribing revised forms for the preparation of the Budget estimates of the several Municipalities in the State.

(2). Government Order No.7853-93/L.B. 201-10-3 dated the 26th April 1912 prescribing revised forms for the preparation of the budget estimates of the Local Boards and the Kolar Gold Fields Sanitary Board.

Order thereon No. 2243-54 ml 1912-13 Dated Bangalore. 11th August 1912.

The Comptroller who was consulted in regard to certain modifications of the present Municipal Budget forms on the lines recently sanctioned in respect of the District Funds, is of opinion that the present Budget statement E showing the

the rates at which taxes, tolls etc., are levied, may be omitted as full and accurate information on these points is furnished in appendix X of the Municipal Administration Reports, and he approved of the --- following modifications:-

(a) The details of establishments need not be entered in the expenditure statement.

(b). A new form may be prescribed for recording details of establishments once in every 5 years.

(c). A new form may be prescribed for -- showing details of medical charges, and

(d) A form may be prescribed for showing the variations in the scales of establishment

2. Government approve of the above ---- modifications and direct that the Municipal Budgets be in future prepared in the accompanying forms A to H, and submitted so as to reach the General and Revenue Secretariat not later than the 15th of April every year.

3. For purposes of reappropriations of

the rates at which taxes, tells etc., are levied may be omitted as full and accurate information on these points is furnished in appendix X of the Municipal Administration Reports, and he approved of the --- following modifications:-

(a) The details of establishments need not be entered in the expenditure statement.

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(c) A new form may be prescribed for -- showing details of medical charges, and

(d) A form may be prescribed for showing the variations in the scales of establishment.

2. Government approve of the above ---- modifications and direct that the Municipal Budgets be in future prepared in the accompanying forms A to H, and submitted so as to reach the General and Revenue Secretariat not later than the 15th of April every year.

3. For purposes of reappropriations o

of sanctioned grants, the Municipal heads of account to which the letters A,B,C,D, E,F, and G are affixed will be deemed to be major heads.

4. The invested funds of the Municipalities should not be included in the opening and closing balances, but a detail of such funds, if any, as well as an account of the ~~fffff~~ loans estimated to stand --- at the end of the year to which the ---- budget relates should be given as a foot note to the budget.

5. The Comptroller suggests that in the present Municipal heads of account, some unnecessary sub-heads may be omitted and he is requested to report in detail the alterations he proposes to make in the Municipal heads of account.

2/9/12

23/9/12

Offg Secretary to Govt.

(10) 19/9/12.

To
The Presidents of the Bangalore and Mysore City Municipal Councils.
The President of the Seringeri Municipality through the Deputy Commissioner of the Kadur District.
The Deputy Commissioners of Districts.
The Comptroller Mysore Government.

B.K.M.
3

19/9/12.

19/9/12

A Abstract estimates of revenue and expenditure for the year 19 —19

Items	Estimate for the coming year 19 -19	Revised estimate for the current year 19 -19	Sanctioned estimate for the current year 19 -19	Accounts of past year 19 19 (audited figures)	Difference between columns 3 and 4	Difference between columns 2 and 3	Items	Estimate for the coming year 19 -19	Revised estimate for the current year 19 -19	Sanctioned estimate for the current year 19 -19	Accounts of past year 19 19 (audited figures)	Difference between columns 10 and 11	Difference between columns 9 and 10
1	2	3	4	5	6	7	8	9	10	11	12	13	14
RECEIPTS.							EXPENDITURE						
A.-Municipal establishments.							A. General administration						
B. Institutions under special rule ...							B. Public safety						
C. Receipts derived from Municipal property and powers apart from taxation							C. Public health and conveniences						
							D. Public instruction.						
D. Grants and contributions.							E. Contributions and grants-in-aid.						
E. Miscellaneous.							Miscellaneous						
F Public debt							F. Public Debt						
Total Receipts							Total Expenditure						
Opening Balance							Closing Balance						
Grand Total							Grand Total						

B Statement showing details of estimates of receipts for the year 19 -19

Items of receipts	Estimate for the ensuing year 19 -19	Revised estimate for the current year 19 19	Sanctioned estimate for the thirtieth year 19 -19	Accounts of past year (audited figures) 19 -19	Explanation for variations between columns 2 and 3
	2				

C Statement showing details of estimates of expenditure for the year 19 -19

[*N.B* —Details of establishments should not be shown in this statement]

Items of expenditure	Estimate for the ensuing year 19 19	Revised estimate for the current year 19 -19	Sanctioned estimate for the current year 19 -19	Accounts of past year (audited figures 19 -19	Explanation for variations between columns 2 and 3
1	2	3	4	5	6

D. Statement showing the estimate of Demand, Collection and Balance under Municipal rates and taxes

Details		Octroi	Tax on buildings and lands under Regulation VII of 1936	Tax on vehicles and animals	Tax on professions and trades	Tolls and ferries	Water tax	Lighting tax	Conservancy receipts including scavenging and latrine rates	House tax in non-Regulation Municipalities	Shop tax	Oil-mill tax	Cart tax	Other taxes to be specified	Total
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15
I Estimate for the ensuing year 191 191	1 Opening balance of arrears														
	2. New demand														
	3 Total														
	4 Remission														
	5. Collection														
	6. Closing balance of arrears														
II Revised estimate for the current year 191 191	7 Opening balance of arrears														
	8. New demand														
	9 Total														
	10. Remission														
	11 Collection														
	12. Closing balance of arrears														
III. Sanctioned estimate for the current year 191 191	13. Opening balance of arrears														
	14 New demand														
	15. Total														
	16 Remission														
	17 Collection														
	18. Closing balance of arrears														
IV Actuals for the past year 191 191	19 Opening balance of arrears														
	20. New demand														
	21 Total														
	22. Remission														
	23 Collection														
	24 Closing balance of arrears														

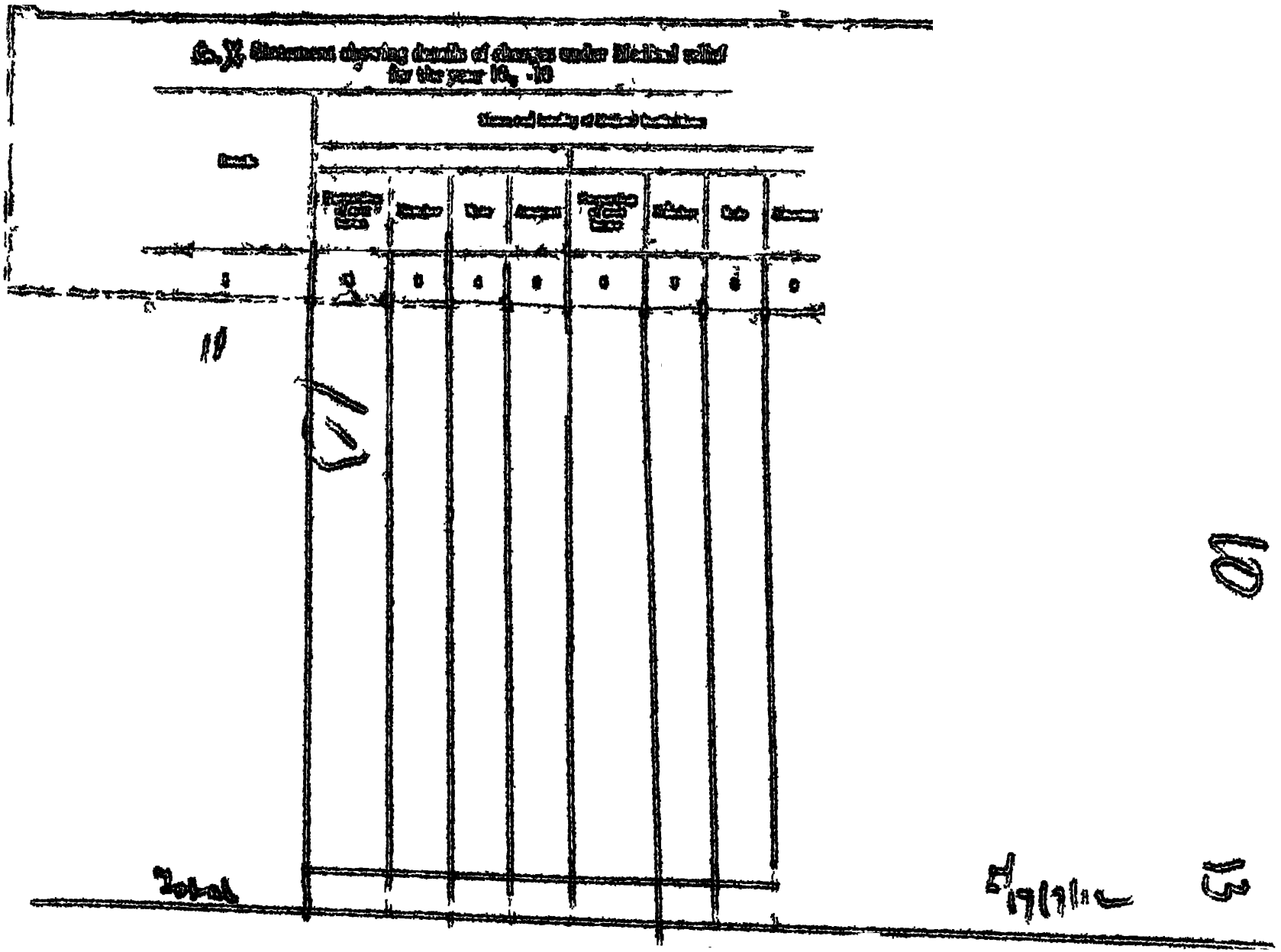
17/12/12

Statement showing the *variation in the scale* of establishments adopted in the budget estimate for the year 19 —10 and that for 19 —19

Head of account	Designation	For the year				Authority for variation
		19 —19		19 —19		
		Number	Rate	Number	Rate	
1	2	3	4	5	6	7

F.R. Statement showing the public works to be carried out during the year 19 -19

Head of account	Name of work	Amount of estimate	Outlay		Grant for the ensuing year 19 —19			Remarks
			Actual to the end of the previous year 19 —19	Probable during the current year 19 —19	Works in progress	Works not commenced	Total	
1	2	3	4	5	6	7	8	9
Public works carried out by the Public Works Department.								
Public works carried out by the Civil pariment								



(TO BE SUBMITTED ONCE IN FIVE YEARS.)

Statement showing the details of establishments ~~paid from the Department Funds of the ...~~ for the year 19 —19

Head of account	Designation	Number	Rate of salary	Total for each month	Total for the year	Remarks, &c., authority for the scale of establishment entertained
1	2	3	4	5	6	7
19	184	)	)	)	)	)

Proceedings of the Government of His Highness the Maharaja of Mysore

READ—

(1) Government Order No 7528-39—Ml 218-09-10, dated the 29th February 1910, prescribing revised forms for the preparation of the budget estimates of the several Municipalities in the State.

(2) Government Order No. 7883 93—L B 201-10-3, dated the 26th April 1912 prescribing revised forms for the preparation of the budget estimates of the Local Boards and the Kolar Gold Fields Sanitary Board

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No 2243-54—ML. 138-12-1, DATED BANGALORE, 11TH SEPTEMBER 1912

ORDER THEREON —The Comptroller who was consulted in regard to certain modifications of the present Municipal budget forms on the lines recently sanctioned in respect of the District Funds, is of opinion that the present budget statement E showing the rates at which taxes, tolls, etc , are levied, may be omitted as full and accurate information on these points is furnished in Appendix X of the Municipal Administration Reports, and he approves of the following modifications —

(*a*) The details of establishments need not be entered in the expenditure statement.

(*b*) A new form may be prescribed for recording details of establishments once in every five years

(*c*) A new form may be prescribed for showing details of medical charges, and

(*d*) A form may be prescribed for showing the variations in the scales of establishment.

2 Government approve of the above modifications and direct that the Municipal budgets be in future prepared in the accompanying Forms A to H, and submitted so as to reach the General and Revenue Secretariat not later than the 15th of April every year

3. For purposes of reappropriations of sanctioned grants the Municipal heads of account to which the letters A, B, C, D, E, F and G are affixed will be deemed to be major heads

4 The invested funds of the Municipalities should not be included in the opening and closing balances, but a detail of such funds, if any, as well as an account of the loans estimated to stand at the end of the year to which the budget relates should be given as a foot note to the budget

5 The Comptroller suggests that in the present Municipal heads of account, some unnecessary sub-heads may be omitted He is requested to report in detail the alterations he proposes to make in the Municipal heads of account

K. R. SRINIVASIENGAR,
Offg Secy to Govt , Gen. & Rev Depts

To—The Presidents of the Bangalore and Mysore City Municipal Councils
The President of the Sringeri Municipality through the Deputy Commissioner of the Kadur District.
The Deputy Commissioners of Districts
The Comptroller, Mysore Government.

Encl - c n.

A.—Abstract estimates of revenue and expenditure for the year 19 —19

Items	Estimate for the ensuing year 19 -19	Revised estimate for the current year 19 -19	Sanction ed estimate for the current year 19 -19	Accounts of past year 19 -19 (audited figures)	Difference between columns 3 and 4	Difference between columns 3 and 5	Items	Estimate for the ensuing year 19 -19	Revised estimate for the current year 19 -19	Sanction ed estimate for the current year 19 -19	Accounts of past year 19 -19 (audited figures)	Difference between columns 10 and 11	Difference between columns 9 and 10
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Revenue.							Expenditure.						
A Municipal rates and taxes							A General administration						
B Realisations under special acts							B Public safety						
C Revenue derived from Municipal property and powers apart from taxation							C Public health and convenience						
D. Grants and contributions ..							D. Public instruction ..						
E. Miscellaneous							E Contributions and grants-in-aid						
F Public debt ..							F Miscellaneous						
							G Public Debt						
Total Receipts							Total Expenditure						
Opening Balance							Closing Balance						
Grand Total							Grand Total						

Local Fund and Sanitary (Municipal), dated 11th September 1912

B—Statement showing details of estimates of receipts for the year 19 19

Items of receipts	Estimate for the ensuing year 19 19	Revised estimate for the current year 19 19	Sanctioned estimate for the current year 19 19	Accounts of past year (audited figures) 19 19	Explanation for variations between columns 2 and 3
1	2	3	4	5	6

C—Statement showing details of estimates of expenditure for the year 19 19

[*N B*—Details of establishment should not be shown in this statement]

Items of expenditure	Estimate for the ensuing year 19 19	Revised estimate for the current year 19 19	Sanctioned estimate for the current year 19 19	Accounts of past year (audited figures) 19 19	Explanation for variations between columns 3 and 5
1	2	3	4	5	6

Local Fund and Sanitary (Municipal), dated 11th September 1912

D—Statement showing the estimate of Demand Collection and Balance under Municipal rates and taxes

Details	Octroi	Tax on buildings and lands under Regulation VII of 1906	Taxes on vehicles and animals	Taxes on professions and trades	Tolls and ferries	Water tax	Lighting tax	Conservancy receipts including scavenging and latrine rates	House tax in non Regulation Municipalities	Shop tax	Oil mill tax	Cart tax	Other taxes to be specified	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
I Estimate for the current year 191	1 Opening balance of arrears 2 New demand 3 Total 4 Items on 5 Collection 6 Closing balance of arrears													
II Revised estimate for the current year 191	7 Opening balance of arrear 8 New demand 9 Total 10 Items 11 Collection 12 Closing balance of arrears													
III Actual for the year 191	13 Opening balance of arrears 14 New demand 15 Total 16 Items 17 Collection 18 Closing balance of arrear													
IV Actual for the year 191	19 Opening balance of arrears 20 New demand 21 Total 22 Remissions 23 Collection 24 Closing balance of arrears													

E —Statement showing the *variation in the scale* of establishments adopted in the budget estimate for the year 19 19 and that for 19 19

Head of account	Designation	For the year 19 19 Number	For the year 19 19 Rate	For the year 19 19 Number	For the year 19 19 Rate	Authority for variation
1	2	3	4	5	6	7

G.—Statement showing details of charges under medical relief for the year 19 —19

Details	Name and locality of Medical Institutions											
	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount
1	2	3	4	5	6	7	8	9				
Total												

Local Fund and Sanitary (Municipal), dated 11th September 1912

(TO BE SUBMITTED ONCE IN FIVE YEARS.)

H.—Statement showing the details of establishments for the year 19 —19

Head of account	Designation	Number	Rate of salary	Total for each month	Total for the year	Remarks, *i.e.*, authority for the scale of establishment entertained
1	2	3	4	5	6	7

1912-13

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

LOCAL FUND AND SANITARY
(MUNICIPAL)

PROCEEDINGS

Dated 11th September 1912

No. 2243-54
MI 138-12-I

Approves of certain modifications in the present Municipal Budget Forms and directs that the budgets be in future prepared in the accompanying Forms A to H.

GPB—28-9-12—300